

--- 10 Cigarettes - Series "C" - used by "Imperial Tobacco" - 1935-42 ---

The first listed examples of the definitive ten cigarette Series "C" coded by "Imperial Tobacco" are from May 1935. The hidden letters "A-C" must indicate that the die had been approved for BABN in 1935. It was printed in a plate of 130 stamps (13 x 10).

As illustrated below, the *perforated* stamp first occurs in May 1935. This is the *only perforated* ten cigarette Series "C" stamp in the collection as cancelled by "Imperial Tobacco".

--- the cancellation reads vertically up - a single copy to date ---



★RC-380 - 10 cigarettes, perf 11, coded 6-10-D / BFB by "Imperial Tobacco" in May 1935

[★RC-380]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	BFB	---	---	---	---	---	---	---

--- the cancellation reads vertically down - 2 copies to date ---



[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	AFB	---	---	AFC	---	---	---	---	---

--- the cancellation reads vertically up - 11 copies to date ---



★RC-381 - 10 cigarettes, imperf, coded **6-10-D / BFC** by “Imperial Tobacco” in August 1935

[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	AFB	BFB	CFB	AFC	BFC	CFC	AFD	BFD	CFD
1936	NAGA	BGA	---	---	---	---	---	---	---	---	---	---

The collection also contains a copy coded **NCFD** from December 1935 - reading vertically up

--- the cancellation reads horizontally upright - 49 copies to date ---



[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	CGA	AGB	BGB	CGB	AGC	BGC	---	AGD	---	CGD
1937	AHA	BHA	CHA	AHB	BHB	CHB	AHC	BHC	CHC	AHD	BHD	CHD
1938	AIA	BIA	CIA	AIB	BIB	CIB	AIC	BIC	CIC	AID	BID	CID
1939	AJA	BJA	CJA	AJB	BJB	CJB	AJC	BJC	CJC	---	BJD	CJD
1940	AKA	---	---	---	---	---	---	BKC	---	AKD	---	---
1941	---	---	---	ALB	---	---	ALC	---	---	---	---	---
1942	---	BMA	---	---	BMB	---	---	---	---	---	---	---

--- Imperial Tobacco's company surcharge **2¢ / EXCISE / TAX** on ten cigarettes - for the June 1942 Budget ---

When the Budget of June 23rd 1942, under the "Special War Measures Act" imposed an excise tax of 1¢ per five cigarettes, or major fraction thereof, "Imperial Tobacco" surcharged ten cigarette sheets with red ink in three lines using their 3½ and 2½ mm. Gothic **2¢ / EXCISE / TAX** as the *perforated* **RC-481**, and as the *imperforate* **RC-480**. The uncoded stamps date from July 1942.



★ **RC-481** - **2¢ / EXCISE / TAX** on 10 cigarettes,
coded **BMC / 6-10D** in August 1942



★ **RC-480** - **2¢ / EXCISE / TAX** on 10 cigarettes,
from June / July 1942



★ **RC-480a** - **2¢ / EXCISE / TAX** on 10 cigarettes, doubled, from June / July 1942

--- BABN's surcharge **2c. / EXCISE / TAX** on ten cigarettes - for the June 1942 Budget ---

For general distribution under the 1942 Budget, BABN surcharged **RC-380** and **RC-381** in three lines using their 6 and 3 mm. Gothic **2c. / EXCISE / TAX** as the *perforated* **RC-631**, and as the *imperforate* **RC-630**. The collection *does not contain* a copy of the *perforated* BABN surcharge **RC-631** as used by "Imperial Tobacco", but they probably used it on imported material.



★ **RC-631 - 2c. / EXCISE / TAX** on 10 cigarettes,
on **CRC-380** for the June 1942 Budget



★ **RC-630 - 2c. / EXCISE / TAX** on 10 cigarettes,
coded **BMC / 6-10D** in August 1942

--- the cancellation reads horizontally upright - 7 copies to date ---

[★RC-630]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	CMC	AMD	BMD	CMD
1943	ANA	BOA	---	---	---	---	---	---	---	---	---	---

It would seem that, with the added 2¢ excise tax under the Budget of June 1942, a ten cigarette pack would have sold *in Quebec* at 15¢, while eight cigarettes would have continued for *across Canada* sales at 12¢.

--- Imperial Tobacco's **4c. / OO** company re-surge for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax, "Imperial Tobacco" re-surfaced sheets of the 1942 BABN surcharged *imperforate* **RC-630** and the *perforated* **RC-631** in deep blue ink with their 6½ mm. Gothic **4c.** plus a 4 x 11 mm. *killer slug* **OO**, as the *imperforate* Imperial provisional **RC-665**, and as the *perforated* **RC-666**.

The uncoded copies were used in March 1943, and probably were purchased pre-Budget. The collection *does not contain*, nor have I seen, a copy of the *perforated* **RC-666** - **WANTED!**



★ **RC-665** - **4c. / OO** over **2c. / EXCISE / TAX** for the March 1943 Budget

"Imperial Tobacco" surcharged sheets of the *perforated* ten cigarettes **RC-380** (obtained under the 1943 Budget) in deep blue ink with a *one-time* four line 6½ and 5 mm. Gothic **4c. / OO / AOB / 6-10D** as the company provisional **RC-682**. Since there was no previous surcharge, there was *nothing* to be obliterated by the killer. This killer was formed by three-stacked and parallel dark blue 1 x 11 mm bars, and not Lee's 4 x 11 mm slug.



★ **RC-682** - **4c. / OO / AOB / 6-10D** on **RC-380** by "Imperial Tobacco" from April 1943

It would seem that, with the added 4¢ excise tax under the Budget of March 1943, the ten cigarette package would have sold *across Canada* at 16¢, while a seven cigarette pack would have retailed *in Quebec* at 16¢, since under their 10% tobacco tax any fraction of a *tax-cent* counted as a whole cent (thus the provincial tax was 2¢) and there would have been three fewer cigarettes in the Quebec 16¢ package. In any event neither package was a marketable item, and there was little production of ten cigarettes under the 1943 Budget as the packaging of sizes smaller than eighteen cigarettes was forbidden by mutually agreeable legislation subsequent to the 1943 Budget.

--- BABN's **4c.** re-surcharge of RC-631 - for the March 1943 Budget ---

At the same time, for the March 1943 Budget, BABN re-surcharged sheets of the *perforated* 1942 red surcharged **RC-631** in dark blue ink with their 6½ mm. killer Gothic **4c.** as the provisional **RC-666**. The collection *does not contain* a copy cancelled by "Imperial Tobacco" - **WANTED!**



★ **RC-666 - 4c.** over **2c. / EXCISE / TAX** on 10 cigarettes, perf 11,
BABN's 1943 dark blue Gothic 6½ mm. re-surcharge of **RC-631**

--- BABN's **4c. / EXCISE / TAX** surcharge of RC-381 - for the March 1943 Budget ---

As a wartime economy measure, under legislation subsequent to the Budget of 1943, sizes smaller than eighteen cigarettes were discontinued, and the ten cigarette series ended in early 1943. To use the remaining stock of ten cigarette sheets, BABN prepared a 1943 surcharge with their usual format of Gothic 6 and 3 mm. characters [**4c. / EXCISE / TAX**] as **RC-766**.



RC-766 - 4c. / EXCISE / TAX on 10 cigarettes, imperf,
coded **AOB / 6-10D** by "Imperial Tobacco" in April 1943

[RC-766]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	COA	AOB	---	---	---	---	---	---	---	---

The copy of **RC-766** illustrated above was cancelled by Imperial Tobacco using their *deep blue* ink which was purchased to make 1943 company re-surcharges on their 1942 stock. In used condition this should be a fairly scarce item, as the production life of the 1943 surcharged ten cigarette stamp was of brief duration.

The method of collecting excise duty had changed by March 1943, and the company now paid for stamps, requisitioned during the previous month, by the end of the following month. Stamps were no longer purchased *up-front* by the company, and were now supplied *on-demand* by Ottawa. As a consequence since there was no longer any reason to prepare *company* surcharges and re-surcharges except as a temporary measure, Ottawa now returned its old pre-Budget stock to BABN for re-surcharging, and Imperial's stock of deep blue ink, having become surplus, was used for cancellation coding.

In April 1943, by mutual agreement between Ottawa and the manufacturers, the packaging of cigarettes was limited to 20, 25 and 50 cigarettes for the duration of the war.

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